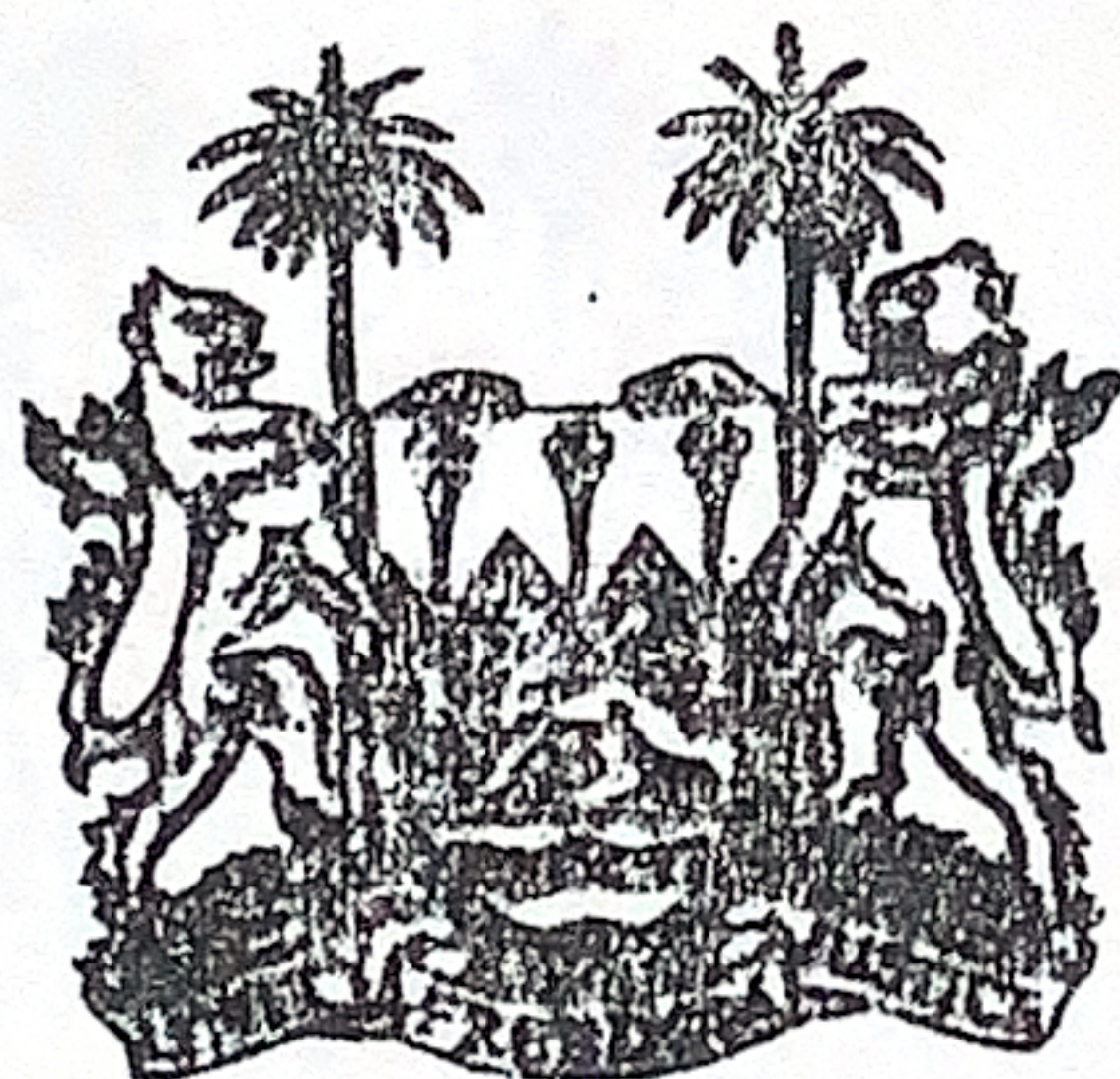


SIGNED this 13th day of September, 1973.

SIAKA STEVENS,
President.



No. 9

1973

Sierra Leone

The Pay-Roll Tax (Amendment) Act, 1973

[13th September, 1973.]

Short title.

Date of commencement.

BE IT ENACTED by the President and Members of Parliament in this present Parliament assembled, as follows:—

1. Section 2 of the Pay-Roll Tax Act, hereinafter referred to as the Principal Act, is hereby repealed and replaced by the following new section—

Repeal and replacement of section 2 of Act No. 16 of 1972.

“Imposition of Pay-Roll Tax.

2. Subject to the provisions of this Act there shall be charged and levied upon, and paid by, every employer for each calendar year in respect of every employee who is not a citizen of Sierra Leone a pay-roll tax at such rate or rates as the Minister may from time to time by Order published in the *Gazette* specify, irrespective of the length of time within the calendar year during which such employee is employed.”.

Passed in Parliament this 28th day of *August*, in the year of our Lord one thousand nine hundred and seventy-three.

R. C. O. GILPIN-JACKSON,
Acting Clerk of Parliament.

THIS PRINTED IMPRESSION has been carefully compared by me with the Bill which has passed Parliament and found by me to be a true and correctly printed copy of the said Bill.

R. C. O. GILPIN-JACKSON,
Acting Clerk of Parliament.